



**UNIVERSITY OF SONORA**  
**Central Region Unit**  
**School of Economic and Administrative Sciences**  
**Department of Economy**  
*Degree in Business and International Commerce*

**Identification Data**

<b>Subject:</b> Customs legislations	<b>Formative pillar:</b> Specialization
<b>Teaching-learning process:</b> Course-Workshop	<b>Pre-requirement:</b> None
<b>Subject hour:</b> 4 (2t 2p)	<b>Post-requirement:</b> None
<b>Subject type:</b> Elective	<b>Credit Value:</b> 6

**General objective**

The student will become familiar with the administrative procedures relative to the customs role. The student will understand and develop practical cases of applying the rules regarding Foreign Trade and Customs.

**Specific Objectives**

The student will interpret and analyze the customs procedures which could begin by default by the authorities, through the practice of their verification powers.

The student will get to know the rules regarding foreign trade included in several laws such as the Fiscal Code of the Federation, Customs Law, Tax Law, General Import Law, Federal Rights Law, Value Added tax Law, and the Special Tax Law regarding Production and Services.

The student will be able to locate the structure of the laws and regulations according to the needs of the practice of foreign trade.

The student will develop case studies for the application of laws and regulations in regards to foreign trade and customs.

The student will analyze the nature and composition of the sections of the General Import and Export Tax Law.

The student will establish the problems of the process of the application of the General Import and Export Tax Law.

The student will comparatively develop the different processes of application of the classification methodologies.

The student will analyze the nature and composition of the chapters regarding the tariffs of the General Import and Export Tax Law

### **Proficiency Units**

1. Administrative procedures.
  - 1.1 Requirements of the promotions.
  - 1.2 Subjects in the procedures.
  - 1.3 Initiation of the procedures.
2. Verification methods of customs authorities.
3. Notification of administrative acts.
4. Detailed report or statement of facts.
5. Administrative Procedure in Customs Matters (PAMA, by its acronym in Spanish).
6. Substitution of seized merchandise.
7. Suspension and cancellation of customs agent license and of authorization of customs broker.
8. The procedure of the revocation of concessions and the cancellation of authorization.
9. Customs Control from the Office.
10. Contributions, compensatory fees, and other regulations and restrictions to foreign trade.
11. Customs regimes.
12. Border zones and regions.
13. Attributions of the federal executive power and tax authorities.
14. Customs brokers and agents and customs appraisers.
15. General Import and Export Tax Law.
  - 16.1 General rules.
  - 16.2 Complementary rules.
  - 16.3 Sections of the Law.
  - 16.4 Chapters of the Law.
  - 16.5 Disclaimers and explanatory notes.
16. Methodology of classification.
17. Official criteria of the customs classification.
18. Feedback practices.
  - 18.1. Practical cases

### **Teaching strategies**

Real case review and analysis  
Case simulation  
Interviews to specialists  
Group discussions

### **Evaluation and accreditation criteria**

The average of three partial exams: 60%

Class participation: 20%

Individual and group work presentations: 20%

### **Bibliography and other teaching-learning resources**

- \* Acosta Roca, Felipe, Clasificación arancelaria de las mercancías: sistema armonizado de designación y codificación de las mercancías / Felipe Acosta Roca.- 2a ed.- México: Editorial ISEF, 2001 ISBN 970-676-051-2
- \* Comercio Exterior 2007: Compendio de disposiciones sobre ley aduanera, ley de comercio exterior, reglas fiscales de carácter general relacionadas con el comercio exterior, reglamentos y otras disposiciones, México: Editorial Ediciones Fiscales ISEF,2005
- \* Cosío Villegas, Daniel, 1898 – 1976: La Cuestión arancelaria en México / Daniel Cosío Villegas. - México: Editorial UNAM. Facultad de Economía,1989 ISBN968-36-0917-1
- \* Ley del Impuesto General de Importación y Exportación. ISBN 968-7427-24-8
- \* Martínez Vera Rogelio. Legislación del Comercio Exterior. Segunda edición, 2000. Editorial McGraw Hill
- \* Rohde Ponce, Andrés, 1953. Derecho aduanero mexicano / Andrés Rohde Ponce.- México: Editorial ISEF, 2000 ISBN970-676-075-X
- \* Urbina Nandayapa, Arturo. Medios de defensa aduanera y de comercio exterior: guía práctica / Arturo Urbina Nandayapa.- México: Editorial SICCO, 1995 ISBN968-7496-03-7

### **Profile of Professor responsible of teaching subject.**

Bachelor's Degree in International Commerce or related major, preferably with a Master's Degree.

Professional experience in international business.

At least two years of teaching experience.

Facility in the performance of the teacher-learning process.

Facility in group and individual communication with students.

Ability to use technology and teaching-learning techniques (computer, image projection, projectors, overhead slides, slides, videos, etc.).

Accredit the teaching training process indicated by the institution.

Others: Proficiency in English (specifically in the four basic skills).